

BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

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In the Matter of the Appeal of)
GREAT WESTERN ELECTRO CHEMICAL COMPANY)

Appearances:

For Appellant: Fred Bullock, Certified Public Accountant Of
Bullock and Kellogg; G. W. Schedler, General
Manager of Appellant
For Respondent: Chas. J. McColgan, Franchise Tax Commissione

O P I N I O N

This is an appeal pursuant to Section 25 of the Bank and Corporation Franchise Tax Act (Chap. 13, Stats. 1929, as amended; from the action of the Franchise Tax Commissioner in overruling the protest of Great Western **Electro** Chemical Company, a corporation, to a proposed assessment of an additional tax in the amount of \$144.98 based upon its return for the year ended December 31, 1930.

The issue involved in this appeal is identical with the issue involved in the appeal, this day decided by us, of the same corporation for a prior year. Upon the basis of our decision in that appeal, we must hold that the Commissioner acted properly in proposing the additional assessment in question.

O R D E R

Pursuant to the views expressed in the opinion of the Board on file in this proceeding, and good cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED, that the action of Charles J. **McColgan**, Franchise Tax Commissioner, in overruling the protest of Great Western **Electro** Chemical Company, a corporation, against a proposed assessment of an additional tax in the amount of \$144.98 based upon the return of said corporation for the year ended December 31, 1930, pursuant to Chapter 13, Statute of 1929, as amended, be and the same is hereby sustained.

Done at Sacramento, California, this 24th day of April, 1934, by. the State Board of Equalization.

R. E. Collins, Chairman
Fred E. Stewart, Member
Jno. C. Corbett, Member
H. G. **Cattell**, Member

ATTEST: Dixwell L. Pierce, Secretary